

REMARKS

Claims 1-49 are pending in this application, with claims 1, 6, 10, 14, 19, 24, 44 and 47 being independent. Claims 44-49 have been added. No new matter has been introduced.

Similarly to claim 14, each of independent claims 44 and 47 recites a first insulating film and a second insulating film, with a first taper angle of the first insulating film in a first opening being smaller than a second taper angle of the second insulating film in a second opening. Accordingly, applicant submits that claims 44 and 47, and their dependent claims, are allowable over the art of record at least for reasons similar to those discussed in the prior response with respect to claim 14.

Applicant submits that all claims are in condition for allowance.

Enclosed is a \$700 check for additional claims fees. Please apply any other charges or credits to deposit account 06-1050.

Respectfully submitted,

Date: 8/16/05



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